IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE TWENTY NINTH DAY OF NOVEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 20083 of 2004

Between:

M/s. Klen and Marshall Manufacturers & Exporters (P) Limited,
Having its Branch Office at 9-1-83 & 84, Amarchand Sharma
Complex, S.P. Road, Secunderabad, Rep. by its Authorized Signatory
R. Vijay Kumar.

..... PETITIONER

AND

1 The Appellate Deputy Commissioner (CT), Panjagutta Division,
Hyderabad.
2 The Commercial Tax Officer, Khairatabad Circle, Hyderabad.

....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue a Writ order or direction more particularly one in the nature of Writ of Mandamus by directing the 1st respondent to adjust the payment of 12.5% of the disputed tax under the proviso of Section 19, from the amount of Rs.19,90,656/- which was credited with the Department towards the Sales Tax deductions from the bills and consequently direct the 1st respondent to entertain the Appeal and dispose of on merits.

Counsel for the Petitioner: MR.B.CHANDRASEN REDDY

Counsel for the Respondent Nos.1 and 2: MR. K.RAJI REDDY, SPECIAL STANDING COUNSEL FOR COMMERCIAL TAX

The Court made the following:

O R D E R: (Per Hon'ble Sri Justice B.Sudershan Reddy)

The learned Standing counsel, on the basis of the instructions received by him, states that the statement now made available by the petitioner for the perusal of this Court about the tax deductions made during the year March, 2002 to April, 2003 did not make it available before the appellate authority, and it is for that reason the impugned notice has been issued by the Appellate Deputy Commissioner (CT), Panjagutta, requiring the petitioner herein to furnish such proof of payment within (7) days from the date of receipt of the notice on the pain of rejection of the application as not entertainable.

Learned counsel for the petitioner undertakes to produce the proof of tax reduction made during the year March, 2002 to April, 2003, which shall duly be taken into consideration by the appellate authority for entertaining the appeal and passing appropriate orders in accordance with law. The proof shall be produced by the writ petitioner herein within one week from today.

Needless to direct that upon such production of proof, the appeal shall be numbered and entertained for its disposal according to law.

Accordingly, the writ petition is disposed of without any order as to costs.

B. SUDERSHAN REDDY, J.

Date: 29-11-2004

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T. CH. SURYA RAO. J.

Note: Furnish C.C. by 30-11-2004.

(B/o)

GS/PVKS

To

1 The Appellate Deputy Commissioner (CT), Panjagutta Division, Hyderabad.
2 The Commercial Tax Officer, Khairatabad Circle, Hyderabad.

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